

THOMAS COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2012

THOMAS COUNTY, KANSAS
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For the Year Ended December 31, 2012

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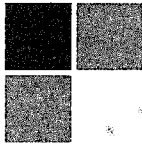
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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Thomas County, Kansas
Colby, Kansas

We have audited the accompanying primary government summary statement of regulatory basis receipts, expenditures, and unencumbered cash of **Thomas County, Kansas**, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities

The financial statement referred to above does not include financial data for the County's legally separate

related municipal entities. Accounting principles generally accepted in the United States of America require financial data for those related municipal entities to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its related municipal entities. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the cash balances of Thomas County Fair Board and Thomas County Extension Council would have been reported as \$61,788 and \$48,810, respectively.

Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" paragraph, the financial statement referred to above does not present fairly the financial position of the aggregate discretely presented related municipal entities of **Thomas County, Kansas**, as of December 31, 2012, or the changes in financial position thereof for the year then ended.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Thomas County, Kansas** to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Aggregate Remaining Fund Information

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" and "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraphs, the financial statement referred to above does not present fairly, in all material respects, the financial position of the aggregate remaining fund information of **Thomas County, Kansas** as of December 31, 2012, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Thomas County, Kansas** as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures and unencumbered cash (basic financial statement) as a whole. The summary of expenditures – actual and budget, individual fund schedules of receipts and expenditures, and summary of receipts and disbursements (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are

required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Adams, Brown, Beran & Ball, Chtd.

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 31, 2013

THOMAS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund							
General Fund	\$ 327,043	-	2,409,957	2,441,529	295,471	35,435	330,906
Special Purpose Funds							
Road and Bridge Fund	161,665	-	1,770,688	1,824,249	108,104	7,061	115,165
Noxious Weed Fund	50,566	-	152,457	162,179	40,844	6	40,850
Employee Benefits Fund	53,123	-	770,087	796,679	26,531	23,074	49,605
Ambulance Service Fund	96,135	-	467,402	530,664	32,873	3,819	36,692
Service Program for the Elderly Fund	4,778	-	70,509	71,140	4,147	-	4,147
Direct Election Fund	-	-	48,658	47,450	1,208	135	1,343
Historical Society Fund	6,541	-	75,118	76,000	5,659	-	5,659
Free Fair Fund	13,273	-	15,627	25,000	3,900	-	3,900
Mental Health Fund	-	-	45,946	45,946	-	213	213
Mental Retardation Fund	4,587	-	80,549	85,136	-	408	408
Special Alcohol Program Fund	60,636	-	46,066	41,285	65,417	-	65,417
County Health Fund	272,820	-	310,104	321,997	260,927	8,706	269,633
Noxious Weed - Equipment Reserve Fund	86,427	-	-	34,802	51,625	-	51,625
Ambulance - Equipment Reserve Fund	119,167	-	-	85,413	33,754	-	33,754
Special Equipment Fund	363,738	-	-	177,543	186,195	-	186,195
Special Highway Improvement Fund	168,433	-	75,000	236,688	6,745	-	6,745
Micro Enterprise Loans Fund	45,740	-	7,056	-	52,796	-	52,796
Revolving Loan Fund	4,123	-	2,191	-	6,314	-	6,314
Building Maintenance Fund	137,944	-	110,556	55,235	193,265	914	194,179
Register of Deeds Equipment Reserve Fund	23,328	-	3,427	521	26,234	-	26,234
Register of Deeds Technology Fund	45,242	-	21,600	3,701	63,141	-	63,141
911 Fund	39,909	-	29	39,938	-	-	-
E911 Fund	87,978	-	32	88,010	-	-	-
Parcel Search Fund	10,164	-	3,201	2,085	11,280	2,085	13,365
Special Reserve Equipment Fund	346,244	-	153,088	4,740	494,592	-	494,592
Extension Council Fund	9,872	-	128,917	130,000	8,789	-	8,789
Business Funds							
Sanitary Landfill Fund	\$ 59,375	-	390,886	384,776	65,485	27,570	93,055
Sanitary Landfill Equipment Reserve Fund	187,046	-	15,088	56,105	146,029	-	146,029
Landfill Closure Fund	99,467	-	6,360	-	105,827	-	105,827
Landfill Cell	147,644	-	2,900	22,578	127,966	-	127,966

The notes to the financial statement are an integral part of this statement.

THOMAS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
County Treasurer Special Auto Fund	-	-	82,076	82,076	-	582	582
Prosecuting Attorney Training Fund	14,074	-	4,440	-	18,514	-	18,514
Community Van Fund	6,878	-	16,639	23,251	266	229	495
Oil and Gas Depletion Trust	-	-	129,119	-	129,119	-	129,119
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 3,053,960	-	7,415,773	7,896,716	2,573,017	110,237	2,683,254
Composition of Cash				Checking Accounts			\$ 11,758,607
				Savings Accounts			614,784
				Certificates of Deposit			105,827
				Cash and Cash Items			47,740
				Total Primary Government			12,526,958
				Distributable Funds per Schedule 3-1			(8,906,994)
				Agency Funds per Schedule 3-2			(936,710)
				Total Primary Government (Excluding Distributable and Agency Funds)			\$ 2,683,254

The notes to the financial statement are an integral part of this statement.

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Thomas County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Thomas County Extension Council

Thomas County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council.

Thomas County Fair Board

The Fair Board was created by the County Commission to administer the Thomas County Free Fair. The Fair Board members are appointed by the County Commission. The County substantially funds the operations by levying tax dollars for the free fair. The fair board does not issue audited financial statements. Contact the County Clerk's office for information on how to obtain financial information.

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2012.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

Reimbursements

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were seven budget amendments for this year for the General Fund, Employee Benefits Fund, Mental Health Fund, Mental Retardation Fund, Ambulance Service Fund, Community Van Fund, and Ambulance Equipment Reserve Fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Ambulance Equipment Reserve Fund, Special Equipment Fund, Special Highway Improvement Fund, Micro Enterprise Loans Fund, Revolving Loan Fund, Register of Deeds Equipment

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

Reserve Fund, Register of Deeds Technology Fund, Special Reserve Equipment Fund, and Parcel Search Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Thomas County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$12,526,958 and the bank balance was \$12,627,585. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$672,032 was covered by federal depository insurance and \$11,955,553 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2012.

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Thomas County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2012 were as follows:

From	To	Regulatory Authority	Amount
Special Equipment Fund	Road & Bridge Fund	K.S.A. 68-141g	\$ 65,000
Road & Bridge Fund	Special Highway Improvement	K.S.A. 68-590	75,000
General Fund	Special Reserve Equip	K.S.A. 19-119	150,000
General Fund	Community Van	K.S.A. 19-119	2,000
County Treasurer Special Auto	General Fund	K.S.A. 8-145	18,504
Sanitary Landfill Fund	Landfill Closure Fund	K.S.A. 12-631o	6,000
General Fund	Register of Deeds Capital Outlay	K.S.A. 19-119	3,427
Special Highway Improvement	Road and Bridge Fund	K.S.A. 68-590	235,000
Sanitary Landfill Fund	Sanitary Landfill Equip Reserve Fund	K.S.A. 19-119	11,088
Direct Election Fund	Special Reserve Equip Fund	K.S.A. 19-119	3,088

NOTE 5 – LITIGATION

Thomas County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Thomas County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association of Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 59 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$300,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 68 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$600,000 for each insured event.

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County continues to carry commercial insurance for all other risks of loss, including surety bonds. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Thomas County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded budgeted amounts in the following funds, which is a violation of K.S.A 79-2935:

E911 Fund	\$7,459
Mental Retardation Fund	136
Mental Health Fund	78

NOTE 10 – OPERATING LEASES

On January 1, 2012, **Thomas County, Kansas** entered into an automatically renewable lease agreement with Citizens Medical Center to lease the south two-thirds of the ambulance building. The agreement calls for monthly payments of \$1,100 for 12 months. Payments totaling \$13,200 were made in 2012. The term of the renewal lease is for one year increments starting January 1, 2012.

NOTE 11 – DEFERRED COMPENSATION PLAN

Thomas County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent employees who work 20 hours or more are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 12 – DEFINED BENEFIT PENSION PLAN

Plan Description

Thomas County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates.

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Thomas County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE 14 – COMPENSATED ABSENCES

Vacation

Thomas County, Kansas' policy regarding vacation for full-time employees is as follows:

<u>Years Worked</u>	<u>Amount Earned</u>
0-10	8 hours/month
10 and over	12 hours/month

Vacation earned may not be taken until the employee completes six months of service. The maximum accrual for vacation shall be no more than 20 days. The potential liability for vacation at December 31, 2012 was \$76,234. This is not reflected in the financial statement.

Sick Leave

The County's policy for sick leave permits a part-time employee to earn sick leave at the rate of 1 hour for every 22 hours worked. Full time employees shall earn sick leave at a rate of 8 hours per calendar month up to a maximum of 520 hours. For those employees who have attained and maintained a maximum accumulation of sick leave and are terminated in good standing, the County will pay them as follows:

<u>Years Worked</u>	<u>Percent of Accrued Time Paid</u>
0-4	None
5-9	5%
10-14	10%
15-19	15%
20-24	20%
25 and over	25%

The potential liability for sick leave at December 31, 2012 was \$15,825. This is not reflected in the financial statement.

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

NOTE 15 – MICRO LOAN

The County was awarded CDBG Micro Loan and Revolving Grants. As of December 31, 2012, the County has the following loans outstanding. Repayments of the loans are structured to be paid back as follows:

Loan Number	Loan Amount	Issue Date	Monthly Payment	Interest Rate	Maturity
05-RL-16	\$10,000	7/8/2005	\$50.00	4.00%	1/01/2019
03-ML-008	9,000	4/1/2007	165.00	4.00%	3/23/2013
01-ML-006	14,600	1/21/2010	149.21	4.00%	2/01/2020
01-ML-007	15,000	1/22/2010	153.39	4.00%	2/01/2020
ML-42011	15,000	4/20/2011	205.80	4.00%	5/20/2018
ML-50511	10,000	5/5/2011	102.28	4.00%	6/1/2021

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out.

NOTE 16 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Thomas County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$744,033 and the estimated post-closure cost is \$273,000. These figures comprise the estimated closure and post-closure cost of \$1,017,033. At December 31, 2012, the permit for 2013 identifies that the remaining volume capacity of the site is 268,994 cubic yards and the original capacity of the site is unknown and that the remaining life of the landfill is 11.7 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2012.

The estimate of the household hazardous waste closure and post-closure care liability at year end was \$35,980. This liability is based on the use of 100 percent of the estimated cost of closure and post-closure care as the remaining estimated capacity of the landfill is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2012.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 17 – JOINT VENTURE

Thomas County Economic Development Alliance is a qualifying regional economic development organization promoting and encouraging economic development in City of Colby and Thomas County, Kansas. In December 2008, City of Colby and Thomas County, Kansas entered into a Interlocal Agreement and each shall contribute financial support of 50%. Unaudited financial statements can be obtained by contacting the economic development office.

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2012

NOTE 18 – LONG-TERM DEBT

Thomas County, Kansas has the following type of long-term debt.

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

THOMAS COUNTY, KANSAS

Regulatory-Required Supplementary Information

THOMAS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

Changes in long-term liabilities for the County for the year ended December 31, 2012, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
Motor Graders (3)	3.50%	5/1/2008	\$ 497,440	5/1/2013	\$ 459,902	-	(12,966)	446,936	16,097
Motor Graders (2)	4.10%	6/10/2009	321,360	6/10/2013	296,556	-	(4,252)	292,304	12,192
950H CAT Wheel Loader	3.40%	4/27/2011	159,926	4/27/2016	159,926	-	(27,161)	132,765	8,159
Screen Machine with Conveyor	3.20%	3/7/2011	88,108	3/7/2014	88,108	-	(28,439)	59,669	2,859
Total Contractual Indebtedness					\$ 1,004,492	-	(72,818)	931,674	39,307

Current maturities of long-term debt and interest for the next four years through maturity are as follows:

	2013	2014	2015	2016	Total
Principal					
Capital Leases					
Motor Graders (3)	\$ 446,936	-	-	-	446,936
Motor Graders (2)	292,304	-	-	-	292,304
950H CAT Wheel Loader	30,849	31,949	33,035	36,932	132,765
Screen Machine with Conveyor	29,361	30,308	-	-	59,669
Total Principal	799,450	62,257	33,035	36,932	931,674
Interest					
Capital Leases					
Motor Graders (3)	14,259	-	-	-	14,259
Motor Graders (2)	23,487	-	-	-	23,487
950H CAT Wheel Loader	4,371	3,371	2,285	1,161	11,188
Screen Machine with Conveyor	1,936	982	-	-	2,918
Total Interest	44,053	4,353	2,285	1,161	51,852
Total Principal and Interest	\$ 843,503	66,610	35,320	38,093	983,526

THOMAS COUNTY, KANSAS

Regulatory-Required Supplementary Information

THOMAS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund					
General Fund	\$ 2,753,826	-	2,753,826	2,441,529	(312,297)
Special Purpose Funds					
Road and Bridge Fund	2,227,484	-	2,227,484	1,824,249	(403,235)
Noxious Weed Fund	211,875	-	211,875	162,179	(49,696)
Employee Benefits Fund	926,730	-	926,730	796,679	(130,051)
Ambulance Service Fund	597,951	-	597,951	530,664	(67,287)
Service Program for the Elderly Fund	71,140	-	71,140	71,140	-
Direct Election Fund	47,450	-	47,450	47,450	-
Historical Society Fund	76,000	-	76,000	76,000	-
Free Fair Fund	25,000	-	25,000	25,000	-
Mental Health Fund	45,868	-	45,868	45,946	78
Mental Retardation Fund	85,000	-	85,000	85,136	136
Special Alcohol Program Fund	41,285	-	41,285	41,285	-
County Health Fund	325,824	-	325,824	321,997	(3,827)
Noxious Weed - Equipment Reserve Fund	86,427	-	86,427	34,802	(51,625)
Building Maintenance Fund	255,107	-	255,107	55,235	(199,872)
911 Fund	48,490	-	48,490	39,938	(8,552)
E911 Fund	80,551	-	80,551	88,010	7,459
Extension Council Fund	130,000	-	130,000	130,000	-
Business Fund					
Sanitary Landfill Fund	445,698	-	445,698	384,776	(60,922)
Trust Fund					
Community Van Fund	25,668	-	25,668	23,251	(2,417)

THOMAS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 894,037	962,515	999,860	(37,345)
Delinquent Tax	33,884	5,991	-	5,991
Motor Vehicle Tax	82,324	125,636	104,903	20,733
RV Motor Vehicle Tax	1,244	1,765	1,409	356
16/20 Tax	6,554	9,421	9,005	416
Excise Tax	82	247	-	247
Severance Tax	14,637	15,151	7,500	7,651
Sales Tax	837,126	926,832	961,022	(34,190)
Licenses and Fees	220,726	195,719	175,000	20,719
Interest on Delinquent taxes	57,091	43,412	1,000	42,412
Interest	36,377	25,633	32,500	(6,867)
Prisoner Care	17,690	17,355	50,000	(32,645)
15th Judicial Reimbursement	25,396	22,696	50,000	(27,304)
Office Complex Rent	21,159	25,639	22,000	3,639
Grant Revenue	519	505	-	505
Miscellaneous	20,517	3,316	-	3,316
Reimbursements	12,113	9,620	-	9,620
Transfers In	11,847	18,504	-	18,504
Total Cash Receipts	2,293,323	2,409,957	2,414,199	(4,242)
Expenditures				
County Commission	49,381	51,850	57,065	(5,215)
County Clerk	95,420	99,268	100,585	(1,317)
County Treasurer	138,559	159,847	152,100	7,747
County Attorney	143,938	143,212	143,585	(373)
Register of Deeds	66,878	69,229	72,656	(3,427)
Sheriff	438,577	496,360	554,272	(57,912)
Unified Court	143,488	143,844	167,789	(23,945)
Courthouse General	364,988	429,950	566,409	(136,459)
Custodian	28,857	21,469	58,500	(37,031)
Jail	219,502	295,387	225,926	69,461
Appraiser	159,471	169,056	191,161	(22,105)
Civil Defense	54,429	63,242	70,305	(7,063)
Thomas County Office Complex	47,712	46,524	61,200	(14,676)
Economic Development	56,556	56,556	56,556	-
LEPG	2,956	2,829	2,635	194
Miscellaneous	6,798	1,481	-	1,481

THOMAS COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Appropriations	\$ 34,500	35,998	51,920	(15,922)
Transfers Out	162,494	155,427	221,162	(65,735)
Total Expenditures	<u>2,214,504</u>	<u>2,441,529</u>	<u>2,753,826</u>	<u>(312,297)</u>
Cash Receipts Over (Under) Expenditures	78,819	(31,572)		
Unencumbered Cash - Beginning	<u>248,224</u>	<u>327,043</u>		
Unencumbered Cash - Ending	\$ <u>327,043</u>	<u>295,471</u>		

THOMAS COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 712,477	717,075	743,892	(26,817)
Delinquent Tax	33,064	3,946	-	3,946
Motor Vehicle Tax	67,468	100,472	83,599	16,873
RV Motor Vehicle Tax	994	1,411	1,122	289
16/20 Tax	7,061	7,628	7,175	453
Excise Tax	66	198	-	198
Intergovernmental Revenues				
City and County Highway	383,485	387,212	425,652	(38,440)
State Aid	100,000	-	-	-
Sale of Miscellaneous Items	54,436	33,046	210,000	(176,954)
Reimbursements	99,364	219,700	104,816	114,884
Transfers In	25,000	300,000	-	300,000
Total Cash Receipts	1,483,415	1,770,688	1,576,256	194,432
Expenditures				
Personal Services	445,322	463,476	498,649	(35,173)
Contractual	256,660	647,780	712,838	(65,058)
Commodities	479,284	530,812	915,165	(384,353)
Capital Outlay	10,690	107,181	100,832	6,349
Transfers Out	300,000	75,000	-	75,000
Total Expenditures	1,491,956	1,824,249	2,227,484	(403,235)
Cash Receipts Over (Under) Expenditures	(8,541)	(53,561)		
Unencumbered Cash - Beginning	170,206	161,665		
Unencumbered Cash - Ending	\$ 161,665	108,104		

THOMAS COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ -	32,852	34,126	(1,274)
Delinquent Tax	7,089	77	-	77
Motor Vehicle Tax	4,361	1,389	-	1,389
RV Motor Vehicle Tax	64	17	-	17
16/20 Tax	775	476	-	476
Excise Tax	4	5	-	5
Chemical Sales	102,351	99,617	140,000	(40,383)
Labor	17,215	12,785	7,500	5,285
Intergovernmental Revenues				
State Aid	13,167	5,239	-	5,239
Total Cash Receipts	145,026	152,457	181,626	(29,169)
Expenditures				
Personal Services	36,479	38,008	39,375	(1,367)
Contractual	28,869	47,408	172,500	(125,092)
Commodities	122,202	76,763	-	76,763
Total Expenditures	187,550	162,179	211,875	(49,696)
Cash Receipts Over (Under) Expenditures	(42,524)	(9,722)		
Unencumbered Cash - Beginning	93,090	50,566		
Unencumbered Cash - Ending	\$ 50,566	40,844		

THOMAS COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 607,747	648,067	673,280	(25,213)
Delinquent Tax	25,910	3,330	-	3,330
Motor Vehicle Tax	52,697	84,053	71,308	12,745
RV Motor Vehicle Tax	773	1,184	957	227
16/20 Tax	5,812	5,942	6,120	(178)
Excise Tax	51	163	-	163
Reimbursements	30,224	27,348	126,386	(99,038)
Total Cash Receipts	<u>723,214</u>	<u>770,087</u>	<u>878,051</u>	<u>(107,964)</u>
Expenditures				
Social Security Taxes	153,326	168,073	165,000	3,073
Employee Retirement	143,913	169,186	145,265	23,921
Unemployment Insurance	2,373	1,821	15,000	(13,179)
Workmen's Compensation Insurance	59,662	49,015	55,000	(5,985)
Health Insurance/Medical Claims	374,569	374,826	531,465	(156,639)
Life, Dental and Other Insurance	30,697	33,758	15,000	18,758
Total Expenditures	<u>764,540</u>	<u>796,679</u>	<u>926,730</u>	<u>(130,051)</u>
Cash Receipts Over (Under) Expenditures	(41,326)	(26,592)		
Unencumbered Cash - Beginning	<u>94,449</u>	<u>53,123</u>		
Unencumbered Cash - Ending	<u>\$ 53,123</u>	<u>26,531</u>		

THOMAS COUNTY, KANSAS
Ambulance Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 62,909	142,501	148,670	(6,169)
Delinquent Tax	1,329	282	-	282
Motor Vehicle Tax	20	-	7,376	(7,376)
RV Motor Vehicle Tax	-	101	99	2
16/20 Tax	43	703	633	70
Excise Tax	-	-	2,000	(2,000)
Charges for Services				
Ambulance Runs	289,244	312,646	365,000	(52,354)
Training	5,488	4,229	6,000	940
State Aid	-	6,940	-	-
Total Cash Receipts	<u>359,033</u>	<u>467,402</u>	<u>529,778</u>	<u>(66,605)</u>
Expenditures				
Personal Services	140,245	247,154	190,000	57,154
Contractual	107,325	123,201	120,679	2,522
Commodities	23,112	148,779	78,772	70,007
Capital Outlay	17,036	11,530	208,500	(196,970)
Transfers Out	25,000	-	-	-
Total Expenditures	<u>312,718</u>	<u>530,664</u>	<u>597,951</u>	<u>(67,287)</u>
Cash Receipts Over (Under) Expenditures	46,315	(63,262)		
Unencumbered Cash - Beginning	<u>49,820</u>	<u>96,135</u>		
Unencumbered Cash - Ending	<u>\$ 96,135</u>	<u>32,873</u>		

THOMAS COUNTY, KANSAS
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 57,442	61,253	63,644	(2,391)
Delinquent Tax	3,103	327	-	327
Motor Vehicle Tax	5,648	8,162	6,740	1,422
RV Motor Vehicle Tax	83	115	90	25
16/20 Tax	640	636	578	58
Excise Tax	6	16	-	16
Total Cash Receipts	<u>66,922</u>	<u>70,509</u>	<u>71,052</u>	<u>(543)</u>
Expenditures				
City of Rexford	15,562	16,341	16,341	-
Colby Community College	2,500	2,500	2,500	-
City of Brewster	15,562	16,341	16,341	-
Heritage Center of Brewster	725	725	725	-
Pioneer Memorial Library	1,171	1,171	1,171	-
Senior Progress Center	23,668	24,852	24,852	-
NWKS RSVP	5,710	5,710	5,710	-
Area Agency on Aging	3,000	3,500	3,500	-
Total Expenditures	<u>67,898</u>	<u>71,140</u>	<u>71,140</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(976)	(631)		
Unencumbered Cash - Beginning	<u>5,754</u>	<u>4,778</u>		
Unencumbered Cash - Ending	<u>\$ 4,778</u>	<u>4,147</u>		

THOMAS COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 20,126	45,305	47,031	(1,726)
Delinquent Tax	1,131	109	-	109
Motor Vehicle Tax	2,244	2,945	2,358	587
RV Motor Vehicle Tax	33	41	32	9
16/20 Tax	264	252	202	50
Excise Tax	2	6	-	6
Reimbursements	110	-	-	-
Total Cash Receipts	23,910	48,658	49,623	(965)
Expenditures				
Personal Services	6,567	9,615	7,800	1,815
Contractual	12,108	29,971	34,000	(4,029)
Commodities	2,787	2,642	2,650	(8)
Capital Outlay	799	2,134	3,000	(866)
Transfers Out	1,837	3,088	-	3,088
Total Expenditures	24,098	47,450	47,450	-
Cash Receipts Over (Under) Expenditures	(188)	1,208		
Unencumbered Cash - Beginning	188	-		
Unencumbered Cash - Ending	\$ -	1,208		

THOMAS COUNTY, KANSAS
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 65,327	64,669	67,192	(2,523)
Delinquent Tax	3,395	371	-	371
Motor Vehicle Tax	6,265	9,226	7,666	1,560
RV Motor Vehicle Tax	92	130	103	27
16/20 Tax	737	704	658	46
Excise Tax	6	18	-	18
Total Cash Receipts	75,822	75,118	75,619	(501)
Expenditures				
Appropriations	75,822	76,000	76,000	-
Cash Receipts Over (Under) Expenditures	-	(882)		
Unencumbered Cash - Beginning	6,541	6,541		
Unencumbered Cash - Ending	\$ 6,541	5,659		

THOMAS COUNTY, KANSAS
Free Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 14,002	12,899	13,377	(478)
Delinquent Tax	2,641	120	1,645	(1,525)
Motor Vehicle Tax	2,517	2,307	22	2,285
RV Motor Vehicle Tax	32	32	141	(109)
16/20 Tax	646	264	-	264
Excise Tax	2	5	-	5
Total Cash Receipts	19,840	15,627	15,185	442
Expenditures				
Appropriations	25,000	25,000	25,000	-
Cash Receipts Over (Under) Expenditures	(5,160)	(9,373)		
Unencumbered Cash - Beginning	18,433	13,273		
Unencumbered Cash - Ending	\$ 13,273	3,900		

THOMAS COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 36,814	40,017	41,605	(1,588)
Delinquent Tax	2,001	210	-	210
Motor Vehicle Tax	3,613	5,229	4,316	913
RV Motor Vehicle Tax	53	73	58	15
16/20 Tax	404	407	370	37
Excise Tax	4	10	1,500	(1,490)
Total Cash Receipts	42,889	45,946	47,849	(1,903)
Expenditures				
Appropriations	42,889	45,946	45,868	78
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

THOMAS COUNTY, KANSAS
Mental Retardation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 71,197	69,056	71,730	(2,674)
Delinquent Tax	3,713	404	-	404
Motor Vehicle Tax	7,028	10,133	8,357	1,776
RV Motor Vehicle Tax	103	142	112	30
16/20 Tax	742	794	717	77
Excise Tax	7	20	7,500	(7,480)
Total Cash Receipts	82,790	80,549	88,416	(7,867)
Expenditures				
Appropriations	81,023	85,136	85,000	136
Cash Receipts Over (Under) Expenditures	1,767	(4,587)		
Unencumbered Cash - Beginning	2,820	4,587		
Unencumbered Cash - Ending	\$ 4,587	-		

THOMAS COUNTY, KANSAS
Special Alcohol Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Delinquent Tax	\$ 71	-	-	-
Intergovernmental Revenue				
State Aid	42,755	46,066	41,285	4,781
Total Cash Receipts	42,826	46,066	41,285	4,781
Expenditures				
Appropriations	40,000	41,285	41,285	-
Cash Receipts Over (Under) Expenditures	2,826	4,781		
Unencumbered Cash - Beginning	57,810	60,636		
Unencumbered Cash - Ending	\$ 60,636	65,417		

THOMAS COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 126,880	14,447	15,134	(687)
Delinquent Tax	6,399	734	-	734
Motor Vehicle Tax	12,637	18,042	14,884	3,158
RV Motor Vehicle Tax	186	253	200	53
16/20 Tax	1,674	1,409	1,277	132
Excise Tax	12	36	-	36
Charges for Services				
Charges/Fees/Services	106,331	109,692	70,000	39,692
Reimbursements	5,354	2,069	-	2,069
Grant Revenue			-	
Federal Aid	35,230	124,994	-	124,994
State Aid	29,655	38,428	-	-
Total Cash Receipts	<u>324,358</u>	<u>310,104</u>	<u>101,495</u>	<u>170,181</u>
Expenditures				
Personal Services	196,029	227,636	193,000	34,636
Contractual	64,797	79,098	73,150	5,948
Commodities	24,077	13,558	41,650	(28,092)
Capital Outlay	6,505	1,705	18,024	(16,319)
Total Expenditures	<u>291,408</u>	<u>321,997</u>	<u>325,824</u>	<u>(3,827)</u>
Cash Receipts Over (Under) Expenditures	32,950	(11,893)		
Unencumbered Cash - Beginning	<u>239,870</u>	<u>272,820</u>		
Unencumbered Cash - Ending	<u>\$ 272,820</u>	<u>260,927</u>		

THOMAS COUNTY, KANSAS
Noxious Weed - Equipment Reserve Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers In	\$ -	-	-	-
Expenditures				
Capital Outlay	-	34,802	86,427	(51,625)
Cash Receipts Over (Under) Expenditures	-	(34,802)		
Unencumbered Cash - Beginning	86,427	86,427		
Unencumbered Cash - Ending	\$ 86,427	51,625		

THOMAS COUNTY, KANSAS
Ambulance - Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 25,000	-
Expenditures	-	85,413
Cash Receipts Over (Under) Expenditures	25,000	(85,413)
Unencumbered Cash - Beginning	94,167	119,167
Unencumbered Cash - Ending	\$ 119,167	33,754

THOMAS COUNTY, KANSAS
Special Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 150,000	-
Expenditures		
Capital Outlay	40,550	112,543
Transfers Out	-	65,000
Total Expenditures	40,550	177,543
Cash Receipts Over (Under) Expenditures	109,450	(177,543)
Unencumbered Cash - Beginning	254,288	363,738
Unencumbered Cash - Ending	\$ 363,738	186,195

THOMAS COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 150,000	75,000
Expenditures		
Capital Outlay	323,431	1,688
Transfers Out	25,000	235,000
Total Expenditures	348,431	236,688
Cash Receipts Over (Under) Expenditures	(198,431)	(161,688)
Unencumbered Cash - Beginning	366,864	168,433
Unencumbered Cash - Ending	\$ 168,433	6,745

THOMAS COUNTY, KANSAS
Micro Enterprise Loan Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Loan Repayments	\$ 5,875	7,056
Expenditures		
Loan Distributions	25,000	-
Cash Receipts Over (Under) Expenditures	(19,125)	7,056
Unencumbered Cash - Beginning	64,865	45,740
Unencumbered Cash - Ending	\$ 45,740	52,796

THOMAS COUNTY, KANSAS
Revolving Loan Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Loan Repayments	\$ 2,391	2,191
Expenditures		
Loan Distributions	-	-
Cash Receipts Over (Under) Expenditures	2,391	2,191
Unencumbered Cash - Beginning	1,732	4,123
Unencumbered Cash - Ending	\$ 4,123	6,314

THOMAS COUNTY, KANSAS
Building Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 83,861	86,699	90,063	(3,364)
Delinquent Tax	3,534	463	-	463
Motor Vehicle Tax	7,839	11,797	9,835	1,962
RV Motor Vehicle Tax	115	166	132	34
16/20 Tax	785	888	844	44
Excise Tax	8	23	-	23
Federal Aid	-	10,520	-	10,520
Total Cash Receipts	96,142	110,556	100,874	9,682
Expenditures				
Capital Outlay	56,192	55,235	101,850	22,728
Cash Receipts Over (Under) Expenditures	39,950	55,321		
Unencumbered Cash - Beginning	97,994	137,944		
Unencumbered Cash - Ending	\$ 137,944	193,265		

THOMAS COUNTY, KANSAS
Register of Deeds Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 494	3,427
Expenditures		
Capital Outlay	2,943	521
Cash Receipts Over (Under) Expenditures	(2,449)	2,906
Unencumbered Cash - Beginning	25,777	23,328
Unencumbered Cash - Ending	\$ 23,328	26,234

THOMAS COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 15,764	21,600
Expenditures		
Capital Outlay	10,065	3,701
Cash Receipts Over (Under) Expenditures	5,699	17,899
Unencumbered Cash - Beginning	39,543	45,242
Unencumbered Cash - Ending	\$ 45,242	63,141

THOMAS COUNTY, KANSAS

911 Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Fees	\$ 32,708	-	-	-
Interest	289	29	-	29
Intergovernmental Revenue				
State Aid	9,228	-	-	-
Total Cash Receipts	<u>42,225</u>	<u>29</u>	<u>-</u>	<u>29</u>
Expenditures				
Contractual	15,034	-	18,490	(18,490)
Commodities	35,772	39,938	30,000	9,938
Total Expenditures	<u>50,806</u>	<u>39,938</u>	<u>48,490</u>	<u>(8,552)</u>
Cash Receipts Over (Under) Expenditures	(8,581)	(39,909)		
Unencumbered Cash - Beginning	<u>48,490</u>	<u>39,909</u>		
Unencumbered Cash - Ending	<u>\$ 39,909</u>	<u>-</u>		

THOMAS COUNTY, KANSAS
E911 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Fees	\$ 11,899	-	-	-
Intergovernmental Revenue				
State Aid	252,606	-	-	-
Interest	502	32	-	32
Total Cash Receipts	<u>265,007</u>	<u>32</u>	<u>-</u>	<u>32</u>
Expenditures				
Contractual	235,583	88,010	80,551	7,459
Commodities	21,997	-	-	-
Total Expenditures	<u>257,580</u>	<u>88,010</u>	<u>80,551</u>	<u>7,459</u>
Cash Receipts Over (Under) Expenditures	7,427	(87,978)		
Unencumbered Cash - Beginning	<u>80,551</u>	<u>87,978</u>		
Unencumbered Cash - Ending	<u>\$ 87,978</u>	<u>-</u>		

THOMAS COUNTY, KANSAS
Parcel Search Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 4,200	3,201
Expenditures		
Capital Outlay	2,193	2,085
Cash Receipts Over (Under) Expenditures	2,007	1,116
Unencumbered Cash - Beginning	8,157	10,164
Unencumbered Cash - Ending	\$ 10,164	11,280

THOMAS COUNTY, KANSAS
Special Reserve Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 151,837	153,088
Intergovernmental Revenue		
Federal Aid	86,449	-
Total Cash Receipts	<u>238,286</u>	<u>153,088</u>
Expenditures		
Capital Outlay	45,686	4,740
Transfers Out	922	-
Total Expenditures	<u>46,608</u>	<u>4,740</u>
Cash Receipts Over (Under) Expenditures	191,678	148,348
Unencumbered Cash - Beginning	<u>154,566</u>	<u>346,244</u>
Unencumbered Cash - Ending	<u>\$ 346,244</u>	<u>494,592</u>

THOMAS COUNTY, KANSAS
Extension Council Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 106,334	111,798	116,117	(4,319)
Delinquent Tax	5,380	603	-	603
Motor Vehicle Tax	10,434	15,100	12,480	2,620
RV Motor Vehicle Tax	153	212	168	44
16/20 Tax	1,190	1,174	1,071	103
Excise Tax	10	30	-	30
Total Cash Receipts	123,501	128,917	129,836	(919)
Expenditures				
Appropriations	123,501	130,000	130,000	-
Cash Receipts Over (Under) Expenditures	-	(1,083)		
Unencumbered Cash - Beginning	9,872	9,872		
Unencumbered Cash - Ending	\$ 9,872	8,789		

THOMAS COUNTY, KANSAS
Sanitary Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 40,991	27,187	28,283	(1,096)
Delinquent Tax	7,090	374	-	374
Motor Vehicle Tax	11,222	8,164	4,808	3,356
RV Motor Vehicle Tax	165	110	65	45
16/20 Tax	1,427	1,255	413	842
Excise Tax	11	20	-	20
Charges for Services	315,233	353,776	300,000	53,776
Miscellaneous Income	5,500	-	-	-
Transfers In	922	-	-	-
Total Cash Receipts	<u>382,561</u>	<u>390,886</u>	<u>333,569</u>	<u>57,317</u>
Expenditures				
Personal Services	168,463	166,953	178,500	(11,547)
Contractual	113,520	108,982	152,090	(43,108)
Commodities	43,644	56,433	72,200	(15,767)
Capital Outlay	36,907	35,320	36,908	(1,588)
Transfers Out	111,645	17,088	6,000	11,088
Total Expenditures	<u>474,179</u>	<u>384,776</u>	<u>445,698</u>	<u>(60,922)</u>
Cash Receipts Over (Under) Expenditures	(91,618)	6,110		
Unencumbered Cash - Beginning	<u>150,993</u>	<u>59,375</u>		
Unencumbered Cash - Ending	\$ <u>59,375</u>	<u>65,485</u>		

THOMAS COUNTY, KANSAS
Sanitary Landfill Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 105,645	11,088
Miscellaneous Income	-	4,000
Total Cash Receipts	<u>105,645</u>	<u>15,088</u>
Expenditures		
Capital Outlay	<u>95,846</u>	<u>56,105</u>
Cash Receipts Over (Under) Expenditures	9,799	(41,017)
Unencumbered Cash - Beginning	<u>177,247</u>	<u>187,046</u>
Unencumbered Cash - Ending	<u>\$ 187,046</u>	<u>146,029</u>

THOMAS COUNTY, KANSAS
Landfill Closure Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 537	360
Transfers In	<u>6,000</u>	<u>6,000</u>
Total Cash Receipts	6,537	6,360
Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	6,537	6,360
Unencumbered Cash - Beginning	<u>92,930</u>	<u>99,467</u>
Unencumbered Cash - Ending	<u><u>\$ 99,467</u></u>	<u><u>105,827</u></u>

THOMAS COUNTY, KANSAS
Landfill Cell Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ -	2,900
Expenditures		
Capital Outlay	42,628	22,578
Cash Receipts Over (Under) Expenditures	(42,628)	(19,678)
Unencumbered Cash - Beginning	190,272	147,644
Unencumbered Cash - Ending	\$ 147,644	127,966

THOMAS COUNTY, KANSAS
Landfill Cell
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ -	2,900
Expenditures		
Capital Outlay	42,628	22,578
Cash Receipts Over (Under) Expenditures	(42,628)	(19,678)
Unencumbered Cash - Beginning	190,272	147,644
Unencumbered Cash - Ending	\$ 147,644	127,966

THOMAS COUNTY, KANSAS
County Treasurer Special Auto Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Aid	\$ -	1,317
Fees	79,776	80,759
Total Cash Receipts	79,776	82,076
Expenditures		
Personnel Services	66,653	58,938
Contractual	11,691	4,634
Transfers	11,847	18,504
Total Expenditures	90,191	82,076
Cash Receipts Over (Under) Expenditures	(10,415)	-
Unencumbered Cash - Beginning	10,415	-
Unencumbered Cash - Ending	\$ -	-

THOMAS COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 4,567	4,440
Expenditures		
Contractual	1,219	-
Cash Receipts Over (Under) Expenditures	3,348	4,440
Unencumbered Cash - Beginning	10,726	14,074
Unencumbered Cash - Ending	\$ 14,074	18,514

THOMAS COUNTY, KANSAS
Community Van Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Miscellaneous and Donations	\$ 13,108	14,639	3,200	11,439
Transfers In	13,000	2,000	22,468	(20,468)
Total Cash Receipts	26,108	16,639	25,668	(9,029)
Expenditures				
Personal Services	16,051	17,137	21,263	(4,126)
Contractual	5,034	6,114	4,405	1,709
Total Expenditures	21,085	23,251	25,668	(2,417)
Cash Receipts Over (Under) Expenditures	5,023	(6,612)		
Unencumbered Cash - Beginning	1,855	6,878		
Unencumbered Cash - Ending	\$ 6,878	266		

THOMAS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Oil and Gas Depletion Funds From State	\$ -	129,119
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	129,119
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	129,119

THOMAS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 8,518,395	13,898,766	13,502,677	8,914,484
Excise Tax	1,306	1,770	3,076	-
Motor Vehicle Tax	327,163	1,374,148	1,530,497	170,814
RV Motor Vehicle Tax	3,936	20,129	21,253	2,812
16/20 Motor Vehicle Tax	76,093	115,802	108,131	83,764
Advance Tax	365	-	8	357
One Cent Sales Tax	-	81,088	81,088	-
Real Estate Redemption	26,738	182,744	43,810	165,672
Delinquent Personal Property	7,615	45,621	43,112	10,124
Delinquent Partial Payment	3,296	7,475	7,818	2,953
Severance Tax	-	30,303	30,303	-
Bankruptcy Pending Account	3,468	-	-	3,468
Special County/Township Highway	-	436,571	436,571	-
Antique Tax	1,968	7,170	7,788	1,350
Special Assessment Tax	127,571	182,752	164,350	145,973
Total Distributable Funds	9,097,914	16,384,339	15,980,482	9,501,771
State Funds				
Institutional Building	-	153,250	153,250	-
State Motor Vehicle	174	230	199	205
Total State Funds	174	153,480	153,449	205
Subdivision Funds				
Cities	15	1,937,096	1,937,085	26
Townships	23,025	903,185	898,474	27,736
School Districts	-	4,424,500	4,411,604	12,896
Ground Water Management	-	30,650	30,650	-
Water Rights	-	86,811	86,811	-
Cemeteries	-	137,502	137,459	43
Fire Districts	7,043	100,216	91,292	15,967
Community College	(668,045)	4,034,188	4,017,793	(651,650)
Library	-	60,292	60,292	-
Total Subdivision Funds	(637,962)	11,714,440	11,671,460	(594,982)
Total	\$ 8,460,126	28,252,259	27,805,391	8,906,994

THOMAS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Sheriff	\$ 51	87,767	87,753	65
Sheriff VIN Fees	-	12,215	12,215	-
Jail Commissary	11,244	19,757	22,440	8,561
Stray Animals	-	1,082	-	1,082
Clerk of District Court	21,137	638,321	628,334	31,124
Law Library	24,179	17,954	25,071	17,062
County Clerk	-	1,635	1,635	-
Concealed Weapons	2,965	1,670	-	4,635
Attorney Diversion Fund	51,322	29,323	29,210	51,435
Motor Vehicle Fees	29,652	461,413	452,859	38,206
Game Licenses/Permits	-	9,799	9,799	-
Temp Pending - James MM	48,551	214	18,698	30,067
ISF Trust Fund	6,506	410	4,900	2,016
Pending Drug Forfeiture	157,380	42,548	4,409	195,519
Heritage Trust Fund	1,893	3,774	4,904	763
Sheriff's Forfeiture Fund	454,404	38,642	70,668	422,378
County Attorneys Forfeiture Fund	20,527	-	-	20,527
Federal Forfeiture Fund	40,508	-	-	40,508
Offender Registration Fund	2,533	2,100	-	4,633
Impound Lot Fund	8,476	89,245	29,592	68,129
Cash Over and Under	-	13,861	13,861	-
Total Agency Funds	\$ 881,328	1,471,730	1,416,348	936,710